IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

Writ Petition No.23330 of 2006

Between:

Seshapu Venkata Narasimha Rao.

.....
PETITIONER

AND

1.Deputy Commercial Tax Officer-II,
Samarangam Chowk,
Vijayawada, Krishna District and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.23330 of 2006

Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

The petitioner stood as guarantor to the 2nd respondent for payment of sales tax dues while he was obtaining certificate of registration under the A.P.General Sales Tax Act, for the year 2000-2001 and executed a bond. Now,

Form V notice dated 16-10-2006 has been given to the petitioner attaching his house site of 85 square yards in plot No.18-A situated at Lambadipeta, Vijayawada towards recovery of the tax due for the year 2004-2005.

This issue has already been considered by this Court in a judgment reported in ***New Kamal Bar & Cafe, Hyderabad vs. State of Andhra Pradesh & Others***[1]. In the said judgment, this Court held that, 'if a surety is given by a person on behalf of the assessee, that surety will remain in force against the tax payable for a year, as estimated by the assessee.'

Following the same judgment, we allow this Writ Petition and quash the impugned Form V notice dated 16-10-2006. No costs.

(Bilal Nazki, J)
5th February, 2007

(Nooty Ramamohana Rao, J)

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[1] **(2006) 42 APSTJ 77**